

**MEMO**

**DATE:** May 21, 2015

**TO:** County Clerk & Records/Finance Officers & County Treasurers  
MACO

**FROM:** Local Government Services Bureau

**RE:** BARS Updates

Revisions have been made on May 21, 2015 to the following sections of the BARS;  
02\_Fund Classification

Please note: Because there may be more than one BARS update in a given month/year, beginning in May 2015, the revision date displayed by section will denote the month/day/year the last update was made to that section. Each page of the section will display the same revision date. Those sections which have not had a revision prior to May 2015 will continue to display the month/year until a revision is made.

A complete copy of the BARS by section is available on our website at:

[http://sfsd.mt.gov/LGSB/Forms/AccountingSystemsProgram/1\\_AccountingManuals/01\\_BARSChartofAccount](http://sfsd.mt.gov/LGSB/Forms/AccountingSystemsProgram/1_AccountingManuals/01_BARSChartofAccount)

**May 21, 2015 revisions are as follows;**

**02 Fund Classification - Revised (5/21/2015)**

7535 **University Millage (6 mills)-Coal Gross Proceeds-Non-Levy Revenue**  
15-12-703

7536 **Statewide Equalization Aid (40 mills)-Coal Gross Proceeds-Non-Levy Revenue**  
15-12-703

7537 **High School Equalization (22 mills)-Coal Gross Proceeds-Non-Levy Revenue**  
15-12-703

7538 **Elementary Equalization (33 mills) - Coal Gross Proceeds-Non-Levy Revenue**  
15-12-703

7539 **University Millage (6 mills)-Federal Forest Reserve-Non-Levy Revenue**  
17-3-213/222

- 7540 **Statewide Equalization Aid (40 mills)-Federal Forest Reserve-Non-Levy Revenue**  
17-3-213/222
- 7541 **High School Equalization (22 mills)-Federal Forest Reserve-Non-Levy Revenue**  
17-3-213/222
- 7542 **Elementary Equalization (33 mills)-Federal Forest Reserve-Non-Levy Revenue**  
17-3-213/222
- 7543 **University Millage (6 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue** 7-6-101/103
- 7544 **Statewide Equalization Aid (40 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue** 7-6-101/103
- 7545 **High School Equalization (22 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue** 7-6-101/103
- 7546 **Elementary Equalization (33 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue** 7-6-101/103
- 7547 **University Millage (6 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)**  
17-3-221/222
- 7548 **Statewide Equalization Aid (40 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)** 17-3-221/222
- 7549 **High School Equalization (22 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)** 17-3-221/222
- 7550 **Elementary Equalization (33 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)** 17-3-221/222

These 16 agency fund numbers will be added to the *County Collection* form and the county will be required to add these agency funds, if applicable, to their accounting system. The county will report, and remit applicable amounts collected in each respective fund to the Department of Revenue.

Should you have any questions, please contact Kathleen Wanner, OPI School Finance Specialist at 406-444-9852 or email her at [kwanner@mt.gov](mailto:kwanner@mt.gov).